IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK
(Through virtual hearing)

BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND RAJESH KUMAR, ACCOUNTANT MEMBER

ITA No.45/CTK/2023: Assessment Year : 2010-11
ITA No.46/CTK/20223: Assessment Year : 2011-12
ITA No.47/CTK/20223: Assessment Year : 2012-13
ITA No.48/CTK/20223: Assessment Year : 2018-19
ITA No.49/CTK/2023: Assessment Year : 2018-19

Nisha Properties & Development Limited, AM-44, Basanti Colony, Rourkela	Vs.	ITO(NFAC), Rourkela.
PAN/GIR No.		
(Appellant)	..	(**Respondent**)

Assessee by : Shri B.N. Behera, Adv
Revenue by : Shri M.K.Gautam, Pr. CIT (OSD)
Date of Hearing : 27 /06/2023
Date of Pronouncement : 27 /06/2023

O R D E R

Per Bench

ITA No.45 to 47/CTK/2023 are filed by the assessee against the separate orders all dated 20.12.2022 of ld CIT(A), NFAC, Delhi for the assessment years 2010-11 to 2012-13 and ITA Nos.48 & 49/CTK/2023 are filed by the assessee against the order of the ld CIT(A), NFAC, Delhi dated 20.12.2022 for the assessment year 2018-19.

2. In these cases, adjournment petitions have been filed by the ld A.R. of the assessee. The explanation given in the

adjournment petitions is not acceptable and hence, same are rejected and the appeals are disposed of after hearing both the sides.

3. Shri B.N. Behera, Advocate appeared on behalf of the assessee and Shri S.C.Mohanty, ld Sr DR appeared for the revenue.

4. It was submitted by ld AR that in all these appeals, the ld CIT(A) has passed order without affording reasonable opportunity of hearing. It was his submission that if one more opportunity is allowed, the assessee would furnish the submission and required documents before the ld CIT(A) and co-operate with set aside proceedings.

5. In reply, ld Sr DR submitted that several opportunities have been afforded to the assessee but the assessee failed miserably to file the documents. Hence, no purpose would be served if the matter is restored to the file of the ld CIT(A).

6. We have heard the rival submissions. A perusal of the impugned orders clearly show that the ld CIT(A) has afforded several opportunities at the request of the assessee to furnish the details/documents for disposal of the appeals. We also find that the ld CIT(A) has simply dismissed the appeals without considering the case on merits. Before us, it was the prayer of ld A.R of the assessee to allow one more opportunity. Therefore, in the interest of justice, we consider it fair and reasonably that one more

opportunity be provided to the assessee to represent its case before the ld CIT(A) and accordingly, we set aside the orders passed by the ld CIT(A) and restore the matter to his files who shall decide the same afresh as per law and after providing reasonably opportunity of hearing to the assessee. The assessee is also directed to comply with the notices of the ld CIT(A) for fresh set aside proceedings and furnish the relevant documents/evidences, as deem necessary.

7. In the result, all the appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 27/06/2023.

SD/-	SD/-
(Rajesh Kumar)	**(George Mathan)**
ACCOUNTANT MEMBER	**JUDICIAL MEMBER**

Cuttack; Dated 27/06/2023
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Nisha Properties & Development Limited, AM-44, Basanti Colony, Rourkela
2. The Respondent: ITO(NFAC), Rourkela
3. The CIT(A)-,NFAC, Delhi
4. Pr.CIT-, Sambalpur
5. DR, ITAT, Cuttack
6. Guard file.

//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack